

BEAR RIVER CITY
CITY

June 30, 2006
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

On or before the first regularly scheduled city council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Bear River City for the fiscal year ending

June 30, 2006 as approved and adopted by resolution or ordinance dated

Aug. 16. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☐ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☒ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on August 16, 2005 for all budgetary funds.

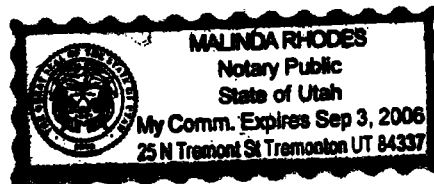
Signed: Carol S. Anderson
(Budget Officer)

Subscribed and sworn to this 23 day

of August, 2005.

Malinda Rhodes

(Notary Public)



BUDGET MESSAGE

2005-06

An Impact Fees Study has been completed on the park, roads, and sewer. Impact Fees have been adopted. New Special Revenue Fund accounts will be set up as these new fees begin to be paid. A greater effort has been made to implement the Capital Facilities Plan into the budget this year.

General Fund - Bear River City's certified tax rate has dropped from .001005 in 1986 to .000490 in 2004. The City Council proposed an increase of 10% a year until the rate is back where it was. This will increase the property tax revenue in 2005-06 by approximately \$1000.

With the moratorium on sewer hookups lifted and subdivisions in the planning it is expected there will be more building permits issued during the fiscal year. As a result the building permit surcharge and payments will be increased. New subdivisions will increase expenses for engineering reviews and public hearings.

\$2000 was budgeted towards a new mower at the park.

A library of donated books is planned for the Civic Center. Material for shelves and a computerized scanner will be needed. Labor will be donated. Estimated cost is \$1500

Planning & Zoning - The Planning Commission is amending and updating the Land Management and Development Code. This will require copies of the new Code and public hearings at an estimated cost of \$842.

Cemetery - The cemetery has had more burials in 2005 than average, therefore revenues and expenditures will be increased. Interest on perpetual care accounts is not enough to cover expenses, \$4500 of general fund money is needed.

Roads - The Utah Department of Transportation made an error in computing the B & C road fund allotments during 2003-04. The error resulted in an overpayment of \$5737 to Bear River City. In 2004-05 the over-payment will be deducted. A new mower for the streets has been ordered at a cost of \$10881.

Miscellaneous - As part of the Capital Facilities Plan a Feasibility Study for Pressurized Irrigation was planned. \$4500 was budgeted in the tentative budget but was cut in the final budget.

Capital Projects (property tax) - Curb and gutter in front of the Civic Center has been planned for several years, but drainage is a problem. The state has also set a new guideline that power poles must be moved before curb, gutter, and asphalt can be installed. This greatly increases the cost.

It was anticipated money from the Capital Projects would be needed to meet wage increases. Other revenues covered the wage increases as a result a transfer of funds was not needed. A new vinyl fence was installed on the north side of the Civic Center and the parking lot

was sealed.

According to the Capital Facilities Plan money has been set aside in the Capital Projects Fund to save towards expansion of the cemetery and complete park improvements.

The amount usually transferred into the Capital Projects Fund will be needed to meet expenses in 2005-06.

Irrigation Fund - Due to the payment schedule requested by the watermaster more of the yearly wage was paid in one fiscal year than another. The Council approved the amount not used for improvements and depreciation be moved into the Irrigation Capital Projects Fund where it will receive better interest rates.

Sewer - The cost of connecting sewer hookups has increased. An average over the last five years increased the average connection charge from \$1500 to \$2350. The budget for 2005-06 was based on six new homes being connected to the sewer using the new average connection charge and impact fee.

Utility - The Utility Fund revenues will remain about the same, but Econo Waste Inc. requested an increase in garbage collection charges. With the change in the community clean-up there is added expense for the large dumpsters.

BEAR RIVER CITY

Governmental Unit

2005-06

Fiscal Year

GENERAL FUND REVENUES

GENERAL FUND REVENUES				
Account Number	Source of Revenue	Prior Year Actual Revenue 20 03-04	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	TAXES			
3110	General Property Taxes - Current	14,535	16,083	15,690
3120	Prior Years' Taxes - Delinquent			
3130	General Sales & Use Taxes	62,922	56,832	57,000
3140	Franchise Taxes	1,574	1,675	1,600
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State-wide Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes			
3200	Penalties & Interest on Delinquent Taxes			
	Telecommunication Tax		5,742	5,700
3200	LICENSES AND PERMITS			
3210	Business Licenses & Permits	560	545	550
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment	9,689	9,295	12,575
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses	842	706	800
	Other	50	250	525
3300	INTERGOVERNMENTAL REVENUE			
3310	Federal Grants			
3311	General Governemnt			
3312	Public Safety			
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants			
3350	State Shared Revenue			
3356	Class "B" Road Fund Allotment	41,456	30,000	37,000
		438	501	450
3358	Liquor Fund Allotment			
3370	Grants from Local Units:			

BEAR RIVER CITY

Governmental Unit

2005-06

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2003-04	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	CHARGES FOR SERVICES			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)	38		50
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees		440	1,140
3415	Sale of Maps & Publications			
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety			
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements			
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges			
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property			
3480	Cemeteries	5,134	9,487	9,300
3490	Miscellaneous Services:			
3500	FINES AND FORFEITURES			
3510	Fines			
3520	Forfeitures			
3600	MISCELLANEOUS REVENUE		128	
3610	Interest Earnings	1,161	758	580
3620	Rents & Concessions	13,886	12,932	11,661
3640	Sale of Fixed Assets - Compensation for Loss			
3650	Sale of Materials & Supplies			
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations			

BEAR RIVER CITY

Governmental Unit

2005-06

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20 <u>03-04</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer from: Private Sources	1,172	290	45
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources			
3880	Beg. Class "B" Road Fund Bal. to be Appropri.	53,205	10,000	
3890	Beg. General Fund Bal. to be Appropriated	2,970	3,763	
	TOTAL REVENUES	209,632	159,427	154,676

BEAR RIVER CITY

Governmental Unit

2005-06

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2003-04	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	GENERAL GOVERNMENT	42,333	40,222	54,031
4110	Legislative			
4111	Commission or Council			
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts			
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive			
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies			
4141	Auditor	5,937	9,000	9,000
4142	Clerk			
4143	Treasurer			
4144	Recorder			
4145	Attorney		4,000	4,000
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental			
4160	General Governmental Buildings			
4170	Elections	688		1,000
4180	Planning & Zoning	58	593	2,252
4190	Education & Community Promotion	943		
4200	PUBLIC SAFETY			
4210	Police Department	9,682		
4220	Fire Department			
4230	Corrections (Jail)			
4240	Protective Inspection			
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation	731	647	1,000
4254	Flood Control			
4255	Emergency Services (Civil Defense)			

JOHN RIVER CITY

Governmental Unit

2005-06

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2003-04	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	PUBLIC HEALTH			
4310	Health Services (Drug Prevention)	500	500	500
4360	Infirmaries			
4400	HIGHWAYS & PUBLIC IMPROVEMENTS			
4410	Highways			
4415	Class "B" Road Program	95,477	39,616	37,001
4420	Sanitation			
4430	Sewage Collection & Disposal			
4440	Shop & Garage			
4500	PARKS, RECREA. & PUBLIC PROPERTY			
4510	Park & Park Areas	5,056	3,121	7,500
4540	Park Lighting			
4560	Recreation & Culture	10,099	9,808	10,292
4580	Libraries			1,500
4590	Cemeteries	11,277	11,233	13,700
	Investment in Fixed Assets	2,540	1,669	3,000
4600	COMMUNITY & ECONOMIC DEVEL.			
4610	Community Planning			
4620	Community Development Beautification	289	506	500
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	DEBT SERVICE			
4710	Principal and Interest			
4800	TRANSFERS AND OTHER USES			
4810	Transfer to: Capital Project	14,692	16,083	
4820	Transfer to: Irrigation (flume)	4,300	4,300	4,300
	Transfer to: Sewer (playground loan)	5,000	5,000	5,000
	Transfer to:			
	Transfer to:			

DEAR RIVER CITY

Governmental Unit

2005-06

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2003-04	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "B" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
	4900 West Survey		1,500	
	County Fair		129	
	Road Impact Fee Analysis		2,500	
4880	Appropriated Increase in Fund Balance			100
	TOTAL EXPENDITURES	209,632	159,427	154,676

BEAR RIVER CITY

Governmental Unit

2005-06

Fiscal Year

CAPITAL PROJECTS FUND PROPERTY TAX

FORM 4

Account Number	Description	Prior Year Actual 20 03-04	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund	14,692	14,356	
	Interest Income	282	675	700
	Other additions			
	TOTAL REVENUE	14,974	15,031	700
	Beginning Fund Balance	13,587	21,511	33,042
	TOTAL AVAILABLE FOR APPROPR.	28,561	36,542	33,742
	EXPENDITURES:			
	Curb & Gutter			24,000
	ABCO Dispute	7,050		
	Civic Center Fence		2,500	
	Civic Center Park Lot Seal		1,000	
	Cemetery Expansion			6,000
	Park Improvements			2,500
	TOTAL EXPENDITURES	7,050	3,500	32,500
	Ending Fund Balance	21,511	33,042	1,242

OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 20 _____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	TOTAL REVENUE			
	EXPENDITURES:			
	Appropriated increase in fund balance			
	TOTAL EXPENDITURES			

BEAR RIVER CITY

Governmental Unit
2005-06

Fiscal Year

SPECIAL REVENUE FUND (Explain Nature of Fund) CEMETERY PERPETUAL CARE

FORM 1

Account Number	Description	Prior Year Actual 20 03-04	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Sale of Cemetery Lots	860	2,040	2,320
	Interest	1,214.80	1,568	2,000
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance	82,308.69	83,333.69	84,621.69
	TOTAL REVENUES & OTHER SOURCES	84,383.69	86,941.69	88,941.69
	EXPENDITURES:			
	OTHER USES:			
	Transfer interest to checking	1,050	2,320	2,000
	Budgeted increase in fund balance			
	TOTAL EXPENDITURES & OTHER USES	83,333.69	84,621.69	86,941.69

SPECIAL REVENUE FUND (Explain Nature of Fund)

FORM 1

Account Number	Description	Prior Year Actual 20 _____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES			
	EXPENDITURES:			
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance			
	TOTAL EXPENDITURES & OTHER USES			

ENTERPRISE FUND: IRRIGATION

Acct No.	Description	Actual 2003 04	Estimate 2004 05	Budget 2005 06
	Operating Revenue			
	Charges for Service	24,285.00	30000	30000
	Interest & late fees	529	306	300
	WD & PS	1549	1000	1000
	Total Operat Revenue	26363	31306	31300
	Operating Expenses			
	Canal Co.	12883	12832	13000
	Wages	4005	1385	2500
	Employee Taxes		230	500
	Office Supplies	111	121	125
	Ground Supp & Maint	3395	2349	3000
	Depreciation	5336	5917	6000
	Improvements	6048	2500	2500
	Total Operat Expenses	31778	25334	27625
	Income/(loss)	5996	5972	3675
	Non-Operating			
	Flume Pmt	-4300	-4300	-4300
	Transf from Gen	4300	4300	4300
	Other			
	CASH OPERATING NEEDS:			
	Net Income (Loss)			7975
	Plus: Depreciation			6000
	Less: Major Imp & Cap Outlay			2500
	Bond Principal Pmts			4300
	TOTAL CASH PROVIDED			7175
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Begin of Year			
	Invest. & Other Assets Convert			
	Issuance of Bonds & Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			0

BEAR RIVER CITY
Governmental Unit

2005-06

Fiscal Year

CAPITAL PROJECTS FUND IRRIGATION

FORM 4

Account Number	Description	Prior Year Actual 20 03-04	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			
	Interest Income			
	Other additions	103	163	150
	Depreciation			
	Improvements			6,000
	TOTAL REVENUE	103	163	2,500
				8,650
	Beginning Fund Balance	6,717	6,820	6,983
	TOTAL AVAILABLE FOR APPROPR.	6,820	6,983	15,633
	EXPENDITURES:			
	TOTAL EXPENDITURES			
	Ending Fund Balance	6,820	6,983	15,633

OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 20 _____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	TOTAL REVENUE			
	EXPENDITURES:			
	Appropriated increase in fund balance			
	TOTAL EXPENDITURES			

BEAR RIVER CITY

Governmental Unit

2005-06

Fiscal Year

SPECIAL REVENUE FUND (Explain Nature of Fund) PARK IMPACT FEES

FORM 1

Account Number	Description	Prior Year Actual 20 03-04	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	New Development (6 @ \$1000)			6,000
	Interest			100
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES			6,100
	EXPENDITURES:			
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance			
	TOTAL EXPENDITURES & OTHER USES			

SPECIAL REVENUE FUND (Explain Nature of Fund) PARK IMPACT FEES

FORM 1

Account Number	Description	Prior Year Actual 20 03-04	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	New Development (6 @ \$3200)			19,200
	Interest			1,200
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES			20,400
	EXPENDITURES:			
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance			
	TOTAL EXPENDITURES & OTHER USES			

ENTERPRISE FUND: SEWER

Acct No	Description	Actual 2003 04	Estimate 2004 05	Budget 2005 06
	Operating Revenue			
	Charges for Services	22305	22000	22200
	Interest	4802	6170	5000
	Late Fees, Other	3738	1000	2000
	Total Operating Revenue	30845	29170	29200
	Operating Expenses			
	Personal Services			
	Wages		1013	1200
	Payroll Taxes		1000	1000
	Office Supplies		461	500
	Training		306	300
	Misc		2488	2500
	Subtotal	2056	5268	5500
	Tests & Repairs	5979	33500	2000
	Depreciation	10850	10850	11000
	Utilities	2530	3485	4000
	Total Operating Expense	21415	53103	22500
	Operating Income (Loss)	9430	-23933	6700
	Non-Operating Revenue			
	Connection & Impact Fees	30000	22000	50100
	Playground Loan Pmt	5000	5000	5000
	Total Non-Operating Revenue	35000	27000	55100
	Non-Operating Expense			
	Hookup Charges	11450	7200	14100
	Impact Fee Transfers	17500	12500	36000
	Loan Payment	6000	7900	7900
	Interest Expense	3825	2075	2075
	Total Non-Operating Expense	38775	29675	60075
	NET INCOME (LOSS)	5655	-26608	1725
	CASH OPERATING NEEDS:			
	Net Income (Loss)			1725
	Plus: Depreciation			11000
	Less: Major Imp & Cap Outlay			
	Bond Principal Payments			7900
	TOTAL CASH PROVIDED			4825
	SOURCE OF CASH REQUIRED			
	Cash Balance at Beg of Year			
	Invest. & Other Curr. Assets Converted			
	Issuance of Bonds & Other Debt			
	Loans from Other Funds			

BEAR RIVER CITY

Governmental Unit

2005-06

Fiscal Year

SPECIAL REVENUE FUND (Explain Nature of Fund) SEWER IMPACT FEES

FORM 1

Account Number	Description	Prior Year Actual 2003-04	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	New Hookups	15,000	12,500	36,000
	Interest	862	1,172	1,500
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance	53,137	51,096	46,606
	TOTAL REVENUES & OTHER SOURCES	65,999	64,768	54,106
	EXPENDITURES:			
	Sewer Study	17,203	3,162	
	4900 W Main Line		15,000	84,106
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance	51,096	46,606	0
	TOTAL EXPENDITURES & OTHER USES			

SPECIAL REVENUE FUND (Explain Nature of Fund)

FORM 1

Account Number	Description	Prior Year Actual 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES			
	EXPENDITURES:			
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance			
	TOTAL EXPENDITURES & OTHER USES			

ENTERPRISE FUND: UTILITY

Acct No.	Description	Actual 2003 04	Estimate 2004 05	Budget 2005 06
	OPERATING REVENUE:			
	Charges for Services	38839	35000	38000
	Interest	467	807	800
	Other: Clean-Up	23	25	25
	TOTAL OPERATING REVENUE	39329	35832	38825
	OPERATING EXPENSES:			
	Personal Services:			
	Wages & Emp Taxes	2327	4625	5525
	Contract Service: Econo Waste	23701	24351	27000
	Street Lights	3686	4050	4250
	Office Supplies	410	790	1200
	Clean-Up	209	750	1000
	Depreciation	2200	2200	2500
	TOTAL OPERATING EXPENSES	32533	36766	41475
	OPERATING INCOME (LOSS)	6796	-934	-2650
	NON-OPERATING REVENUE (EXPENSES)			
	New Garbage Cans	-1260	-656	-1500
	NET INCOME (LOSS)	5536	-1590	-4150
	CASH OPERATING NEEDS:			
	Net Income (Loss)			-4150
	Plus: Depreciation			2500
	Les: Major Imp & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			1650
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			40892
	Invest. & Other Curr. Assets Converted			
	Issuance of Bonds & Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			1650

RESOLUTION No. 2005-08-08

2005-2006 BUDGET

Whereas, by authority of 10-6-118 of the State of Utah Municipal Code, Bear River City is required to adopt a budget for the ensuing fiscal period by resolution or ordinance.

Therefore, be it resolved that the budget for Fiscal Year 2005-2006 as detailed in Attachment is hereby adopted.

Votes for 5 Votes against 0

PASSED AND ADOPTED THIS 16th DAY OF AUGUST 2005

BY:



Gil Miller, Mayor

ATTEST:



Carol S. Andreasen, City Recorder